

आयकर अपीलिय अधिकरण
मुंबई पीठ "एस एम सी" , मुंबई
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 1119/मुं/2020 (नि.व.2013-14)
ITA NO.1119/MUM/2020 (A.Y.2013-14)

Sagar Holdings and Investments Pvt. Ltd.

Plot No. 477, Flat No. 501,

Abhyudaya Co-operative Society,

13th Road, Chembur,

Mumbai-400073.

PAN: **AADCS4270N**

..... अपीलार्थी /Appellant

बनाम Vs.

ITO 14(3)(3)

453, 4th Floor, Aayakar Bhavan,

M.K. Road, Mumbai-400020.

..... प्रतिवादी /Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Ms. Smita Verma

सुनवाई की तिथि/ Date of hearing : 07/09/2021

घोषणा की तिथि/ Date of pronouncement : 07/09/2021

आदेश/ ORDER

PER VIKAS AWASTHY, J.M:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-22, Mumbai [hereinafter referred to as 'the CIT(A)'] dated 29/11/2019 for the assessment year 2013-14.

2. A communication dated 06/09/2021 has been received from the Counsel of assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020' (in short 'VSVS') and Form -3 has been received and tax has been paid.

3. Ms. Smita Verma representing the Department stated that the Department has no objection if the assessee wants to avail the benefit of 'VSVS'.

4. A perusal of above letter shows that the assessee's declaration under VSVS for the impugned assessment year has been accepted and the Designated Authority has issued Form-3. In view of above, the appeal by assessee is dismissed.

Order pronounced in the open court on **Tuesday**, the **7th** day of September, 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई/Mumbai, दिनांक/Dated: 07/09/2021

SK, PS

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)
ITAT, Mumbai